



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

1867, c. 489, § 9, it was provided that the railroad company authorized by it to construct its roads in certain streets, shall pay 5 per cent of its net income "into the treasury of New York in such manner as the Legislature shall hereafter direct, as a compensation." Upon this point it was held that the obligation of the company to pay the 5 per cent did not become fixed until the Legislature directed the mode of payment (reversing 25 N. Y. Supp. 860). This action was further brought for an accounting of the profits of Manhattan Railway Co.'s connecting routes; under the Rapid Transit Act (Laws 1895, c. 606, § 36) roads already in operation were permitted to construct connecting routes having all the rights as if "the same had been a part of the original route of such railway." It was held that where a company, whose road was built under the authority of the act of 1867, "constructed connections under the rapid transit act, that it was not obliged to pay the city 5 per cent of the earnings of the connecting routes."

Excessive Assessments—Recovery of Excess Paid—Limitations.—*Groesbeck v. City of Cincinnati*, 37 N. E. Rep. 707 (Ohio). When a statute provides that action on money paid under an illegal assessment must be brought within one year from the date of payment, it bars recovery after that date, although the illegality was not discovered until the limit had run, and a penalty would have been incurred by non-payment.

Insolvent Estates—Outlawed Claims.—*Parsons v. Parsons*, 29 Atl. Rep. 999 (N. H.). A statute providing that outlawed claims against estates may be presented in courts of equity was copied from the laws of another State in which the procedure was similar. The Court held that it did not include insolvent estates, being governed by the construction placed on the original statute; the fact that it had been copied sufficiently showing an intention to confine it to claims of the same nature.

Pleading.—*Postal Telegraph Cable Co. v. Mayor, etc., of Baltimore*, 29 Atl. Rep. 819. Act of Congress (July, 1866, title 65, U. S. Rev. St.) which permits use of post roads for operation of telegraph lines is not supposed to confer upon a telegraph company any power to use streets of city without compensation.

Sheriff—Board of Prisoner—Authority to Contract for Merchandise.—*State ex rel. Coughlin v. Board of Commissioners of Washoe County*, 37 Pac. Rep. 486 (Nev.). This was an application for a writ of *certiorari* by the State of Nevada, *ex rel.* W. H. Coughlin